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Metric system

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United States Supreme Court with respect to the legality of certain activities in trade associations raised some serious questions as to how far trade associations may go in the exchange of data of mutual interest, it is to be assumed that any program conducted under the auspices of the Department of Commerce meets all requirements of the law in this respect.

Some seventy or more groups are already using the service in working out definite simplified practice recommendations. The results of the conferences have been productive of marked results. This is immediately apparent when it becomes known that 17,000 varieties of pipe fittings have been reduced to 610; stove parts from 2,982 to 364; tires from 287 to 32; toilet goods from 425 to 140. It is felt by those who are concerned therewith that the styles and sizes of doors could be reduced fully 40 per cent. Formerly there were 12 varieties of milk bottles of the quart size, 13 of the pint size, and 14 of the half-pint size. The simplified schedule now calls for 3 varieties of each size. Ten sizes of caps for these bottles were reduced to one standard. The sizes, types, and varieties of woven wire field fence have been reduced from 552 to 69, and this action carries with it a reduction of fence packages from 2072 to 138.

America is essentially a country of standards, but she has too many. The idea of standards has much to commend it. The basis is economy in time, effort, thought, and annoyance. The standards should therefore be reduced in number to a minimum consistent with logical average demand. The key to the situation seems to be simplified practice. Through it should come increased national prosperity and international prestige.

The Metric System

SHOULD the United States formally adopt the metric system? Among the first bills introduced in the present session of Congress was the Metric Standards Bill, providing for the gradual adoption of the metric units of weights and measures in merchandising. Although not acquainted at the time of writing this article with the full provisions of the proposed measure, we understand that the bill, if adopted, will not become operative for a period of ten years, and, further, that manufacturers may use whatever measures they choose in production.

The metric system was established in France during the French Revolution, and while in its experimental stage it was repeatedly brought to the attention of our Congress. The attention was sought by individuals favoring its adoption by this country rather than as a result of popular demand. In 1821, John Quincy, Secretary of State, after four years of investigation, begun with a predilection in favor of the system, submitted a report in which, after discussing both sides of the question, recommended that no change be made in our standards of weights and measures.

Since that time metric legislation has been more or less active everywhere. The first step in legalizing the metric system in this country was in 1866. At that time it was felt that, with the use of metric units made legal the advantages claimed for it would soon lead to its general adoption. This, however, has not been the case, and today we find that whenever a bill is introduced into Congress favoring the adoption of the metric system as our recognized legal standard, so much weight is exerted for and against the proposition as to make it rather difficult to determine whether the proposed change possesses real merit or not.

The advantage of the metric system over

the English or customary units, which we use, is the simple interrelation of units. The units of length, area, volume, weight, density, etc., bear such relation to each other that calculations involving these units are very much simplified. Each unit is decimally multiplied and decimally subdivided, so that to change to a larger or a smaller unit, it is only necessary to change the position of the decimal point. Further, in the metric system the same name always means the same thing, whereas in our customary system there is confusion as to certain units; for example, the quart, liquid and dry; the ounce, avoirdupois, troy, and fluid; the ton, long and short. It is also claimed that the sciences of physics, chemistry, biology, and, to a certain extent, medicine, have adopted the metric system, so that it occupies a large place in that great group of human activities which are making the future so far as industry and technology are concerned.

The exponents of the system further point out that the decimal system of coinage had long proved its superiority over the pound, shilling, and pence method which is so burdensome to countries doing business with England, and so it is felt that, in a similar manner, the weights and measures should be converted to the more simple metric system.

The metric system has been adopted as a standard in Continental Europe; in Africa it is found in the colonial possessions of France, Belgium, Portugal, Italy and Spain. It is predominant in South America, Central America, and the West Indies. It was adopted in the Philippines in 1906; Japan accepted it in 1921. The United States and England with its colonial possessions, are the only great countries of the world that have not as yet adopted the system.

The opponents of the system assert that only a small percentage of the population has expressed a desire for the change, and that there has never been a popular demand for it or anything approaching a general sentiment in favor of it; that the units of weights and measures now employed are convenient because of our long experience with present standards; and that the adoption of the system is everywhere imperfect. They maintain there is not a country in the world that has succeeded in eradicating its old system, and in support of this statement point out that, in the textile industry, the use of "pound" and "yard" are so closely identified with the industry as a standard, these units are recognized in metric as well as non-metric countries; and, further, that there are very few English standards that can be converted into easily remembered metric equivalents. The yard is so firmly fixed throughout the world as a standard in textiles, it is doubtful if a generation would efface it.

Those who are opposed to the metric system say that in Latin countries the people use the system only to the extent that they are compelled by law, and express the belief that South American countries will go back to the English standards because of their large trade with non-metric countries.

Another objection advanced by the opponents is the cost to the manufacturer, the merchant, the railroads, the farmer, and family household to make the change. The claim is made that the cost will run into very large figures, but on the other hand those who are favorable to the system point out that, since ten years are allowed to make the change, it can, in many cases, be made gradual.

In this country, with its large rural population, it is pointed out that in agriculture the present weights per bushel of products raised by the farmer are those which any able-bodied man can carry, whereas the metric unit of hectoliter or decaliter are either too large or too small. The metric units of measure lack the essential quality

of handiness and for this reason alone will not appeal to the farmer.

From an accounting point of view there is no question but that the metric system would be a decided improvement over the present standards of weights and measures. Old customs die hard, and the matter of education to new standards is an extremely difficult task, but we seldom know how good a thing is until we become accustomed to using it.

Accounting Instructors Meeting

THE eighth annual meeting of the American Association of University Instructors in Accounting held in Columbus, Ohio, December 28 and 29, 1923, was by far the best meeting the association has ever held. The papers submitted covered a wide range of accounting subjects, among which the following may be mentioned as of particular interest:

The Principals of Valuation as Related to the Functions of the Balance Sheet; The Content of the Balance Sheet Audit; Books of Account in Evidence; The Need for Better Accounting Procedure in County Offices; Some Aspects of Reserve Accounting; Valuation for Profits Determination; and, Accounting for No-Par-Value Capital Stock.

The titles of these papers should suggest the possibilities for research work.

The influence and responsibility of this body of men may not be over-estimated. The association was organized at Columbus, Ohio, in December, 1916, with six charter members. The membership now numbers four hundred and twenty-five. Every university in the country is represented. Schools and colleges giving instruction in accounting which do not boast of members are rare. The accounting instruction of the youth of the country is largely in the hands of the members of this association. Here is a medium through which the profession may co-operate in bringing the practical side to bear on the education of the men who in the future will carry on.

Recalling no doubt the reputation which the organizers of this firm made for themselves in connection with accounting matters of the federal government in Washington several years ago, a recent editorial in E. W. Howe's *Monthly* recommends us for an engagement of rather large proportions.

Here is the plan: "In every community let a committee be appointed to raise a Fund: all are well trained in that. Then let a proper person take the money to New York, call on one of the great promoters, and say to him: 'I have here twenty million dollars (or possibly a greater sum). I wish to employ you to expend it in the interest of the people who gave it: largely taxpayers who have no representation in public affairs. We wish you to employ Elihu Root as attorney, and Haskins & Sells, the public accountants, to check up your expenditures. Make your headquarters in Washington, and employ such assistance as you require, being sure that you employ only capable men. Go fully into governmental affairs, and make no unreasonable demands or charge. *We only ask that unnecessary waste be cut off:* we do not object to any proper public expenditure, and realize that under present circumstances, taxation must be heavy. Every week issue a bulletin detailing your activities, with the O. K. of Elihu Root and Haskins & Sells. Buy space in the newspapers, and make no claims or charges not fully warranted: those employing you want nothing that is not fair and reasonable, and honestly coming to them. In short, *we employ you to bring about reform*, for which the people have been fighting, without success, for many years.' "

Needless to say we appreciate the high compliment which Mr. Howe has paid us.

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